

Income Tax Schedule A - Parts 1, 2, 3
(Attach this schedule to your 2002 Utah income tax return)

TC-40A
Rev. 12/02

Taxpayer's last name

Taxpayer's Social Security number

PART 1: Credit For Tax Paid To Another State (nonresidents do not qualify for this credit)

Part-year residents rarely qualify for this credit. See instructions on page 10.

Part-year resident definition: A taxpayer who is domiciled in Utah for part of the year and domiciled in a state, other than Utah, for part of the year, may only claim credit on the portion of income that: (1) is subject to both Utah tax and tax in another state, (2) was received while domiciled in Utah, and (3) was included in "Column A-Utah Income" in Part 3 of this form. Also see "Part-Year Resident Defined" on page 3 of instructions.

NOTE: You cannot file electronically if there is more than one credit for taxes paid to another state.

If you claim more than one state for this credit, complete a TC-40A, PART 1 for each state and enter the sum of the credits on line 19.

1. Federal adjusted gross income taxed in state of:	1	\$	00
2. Federal adjusted gross income from federal return (see line 4 instructions on page 6)	2		00
3. Portion of other state gross income to total income (divide line 1 by line 2 and round to 4 decimal places)	3		
4. Utah income tax (line 16 on front of return)	4		00
5. Credit limitation (multiply line 4 by decimal on line 3)	5		00
6. Actual income tax paid to state shown on line 1. Part-year residents must prorate the tax paid to other state(s). The credit only applies to the portion of the actual taxes paid on income that was taxed in Utah and the other state(s) shown.	6		00
7. Credit for taxes paid to another state (line 5 or 6, whichever is less). Enter on line 19 on page 2 of return.	7	\$	00

Include a signed copy of the other state(s) income tax return with your Utah tax return.

PART 2: Retirement Income Exemption/Deduction

You qualify to take the retirement income exemption/deduction if **(1)** you, *or your spouse*, are age 65 or older at the end of the tax year; or **(2)** you, *or your spouse*, are under age 65 and received qualifying taxable retirement income. See page 7 to determine what is or is not qualifying retirement income.

1. Age 65 or older - Retirement Income Exemption

Check if self/spouse are 65 or older ☐ Self ☐ Spouse Total boxes checked _____ x \$7,500 = 1 \$ 00

2. Under age 65 - Retirement Income Deduction (if both are age 65 or older, skip to line 3)

Line 2 is limited to qualifying taxable retirement income up to \$4,800 per retiree and can only be used by the retiree who earned the income. ATTACH ALL FORMS 1099R, SSA-1099, or other documentation to support your deduction.

		Self	Spouse	
Date of birth ▶				
a. Qualified retirement income	a.	\$	\$	
b. Retirement limitation	b.	\$ 4,800	\$ 4,800	
c. Enter the lesser of a or b for each column.	c.	\$	+\$	= 2 \$ 00

Add "Self" and "Spouse" amounts on line "c." for total.

3. Total exemption amount (add lines 1 and 2) 3 00

4. Enter federal adjusted gross income from line 4 of state return, plus any lump sum (code 51) amount from line 6 of your state return, plus any interest on line 8b of federal forms 1040A or 1040 4 \$ 00

5. Enter: (a) \$32,000 - if married filing joint, head of household, or qualifying widow(er)
(b) \$16,000 - if married filing separate
(c) \$25,000 - if single 5 00

Round to nearest whole dollar.

6. Subtract line 5 from line 4 (if zero or less, enter zero) 6 00

7. One-half of line 6 (line 6 divided by 2). If zero or less, enter zero. 7 00

8. Subtract line 7 from line 3. This is your retirement exemption/deduction. Enter on line 12 on page 1 of your state return. Do not enter an amount less than zero. 8 \$ 00

TC-40A Continued

PART 3: **NON OR PART-YEAR RESIDENTS ONLY** - Worksheet to Calculate Utah Income Tax Liability

YOU MUST complete the worksheet below and enter the totals from line 29 of COLUMN A and COLUMN B below in the corresponding boxes on line 17 of your state income tax return. Enter the COLUMN A total in "Box a" and the COLUMN B total in "Box b" on line 17 of your return.

Complete **columns A & B** to determine your Utah income and total income.

Column A - UTAH INCOME AND ADJUSTMENTS

INCOME: Include all income/loss 1) earned or received from Utah sources while not a Utah resident; and 2) received while a Utah resident. This includes all pension, annuity, dividend and interest income received while a Utah resident, even if it is not from a Utah source.

ADJUSTMENTS: Enter the amount of each adjustment applicable to Utah income. This includes payments to qualified IRA or KEOGH retirement plans, alimony paid while a Utah resident, moving expenses when moving into Utah, etc.

Column B - FEDERAL INCOME AND ADJUSTMENTS

The amounts entered in this column are income and adjustments from all sources, and are found on your federal return, as noted below.

ADJUSTMENTS: Enter the amount of each adjustment applicable to federal income.

	COLUMN A - UTAH	COLUMN B - FEDERAL
INCOME		
1. Wages, salaries, tips, etc. (1040/1040A line 7, 1040EZ line 1).....	00	00
2. Taxable interest income (1040/1040A line 8a, 1040EZ line 2).....	00	00
3. Ordinary dividends (1040/1040A line 9).....	00	00
4. Taxable refunds, credits or offsets of state and local income tax (1040 line 10).....	00	00
5. Alimony received (1040 line 11).....	00	00
6. Business or income/loss (1040 line 12).....	00	00
7. Capital gain/loss (1040 line 13, 1040A line 10).....	00	00
8. Other gain/loss (1040 line 14).....	00	00
9. IRA distributions (1040 line 15b, 1040A line 11b).....	00	00
10. Pensions and annuities (1040 line 16b, 1040A line 12b).....	00	00
11. Rental real estate, royalties, partnerships, S corporation, trust, etc. (1040 line 17).....	00	00
12. Farm income/loss (1040 line 18).....	00	00
13. Unemployment compensation (1040 line 19, 1040A line 13, 1040EZ line 3).....	00	00
14. Social Security benefits (1040 line 20b, 1040A line 14b).....	00	00
15. Other income (1040 line 21).....	00	00
16. Total income (add lines 1 through 15).....	00	00
ADJUSTMENTS		
17. Educator expense (1040 line 23, 1040A line 16).....	00	00
18. IRA deductions (1040 line 24, 1040A line 17).....	00	00
19. Student loan interest deduction (1040 line 25, 1040A line 18).....	00	00
20. Tuition and fees deductions (1040 line 26, 1040A line 19).....	00	00
21. Archer MSA deduction (1040 line 27).....	00	00
22. Moving expenses (1040 line 28 - deduct in "Column A" only expenses from moving into or within Utah).....	00	00
23. One-half of self-employment tax (1040 line 29).....	00	00
24. Self-employed health insurance deduction (1040 line 30).....	00	00
25. Self-employed SEP, SIMPLE, and qualified plans (1040 line 31).....	00	00
26. Penalty on early withdrawal of savings (1040 line 32).....	00	00
27. Alimony paid (1040 line 33a).....	00	00
28. Total adjustments (add lines 17 through 27).....	00	00
29. Subtract line 28 from line 16 for both COLUMNS A & B. COLUMN B total must equal the FAGI amount on line 4 of your Utah return.	00	00

Attach this **SCHEDULE** to your Utah tax return.

Enter total here and
in "Box a" on line 17.

Enter total here and
in "Box b" on line 17.